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**MEMO OF SUPPORT  
COMMITTEE BILL NO. 5290:  
AN ACT SUNSETTING THE HIGHWAY USE TAX**

The Lumber Dealers Association of Connecticut, which represents independent lumber and building material dealers, manufacturers, wholesalers, distributors, and other associated businesses in the state of Connecticut and employs more than 35,000 Connecticut residents, strongly supports Bill 5290.

The LDAC supports full repeal of the highway use tax because it leads to differential treatment of in- and out-of-state truckers. At the law is written, there is a registration system for all who drive on our state roads, but there is no out-of-state enforcement mechanism if a driver fails to register. This leads to in-state truckers being forced to pay this tax since there is a way for the state of Connecticut to track trucks through registrations with the DMV and with this program, while out-of-state truckers can easily avoid it without penalty.

Rhode Island had a similar problem with their highway use tax, except it charged out-of-state drivers instead of in-state drivers. Though Connecticut has the opposite problem, the inconsistent treatment of those in the same situation—truck drivers driving on state roads—will likely lead to legal action.

While Bill 5290 has our full support, the LDAC would also encourage the Committee to include in the sunset that the state refund any money paid by truckers during the January 1 – July 31, 2023, period. As noted above, the disparate treatment of truckers could lead to lawsuits, which could go forward even if the law is sunset since there would be a seven month period of inconsistent treatment between in- and out-of-state truckers.

Again, the LDAC strongly supports Committee Bill 5290.